



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Donald Wetzel  
DOCKET NO.: 16-06821.001-R-1  
PARCEL NO.: 18-19-05-179-170

The parties of record before the Property Tax Appeal Board are Donald Wetzel, the appellant; and the Stephenson County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,568  
**IMPR.:** \$6,831  
**TOTAL:** \$8,399

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Stephenson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame construction with 793 square feet of living area. The dwelling was constructed in 1917 and features an unfinished basement, central air conditioning and a garage. The property site is approximately 4,500 square feet in size<sup>1</sup> and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted information on three comparable properties located between 1.8 and 3.8 miles from the subject. These comparables are described as one-story frame dwellings built between 1897 and 1956 that range in size from 788 to 1,151 square feet of living area. They feature central air conditioning

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<sup>1</sup> The appellant, in the grid analysis, lists the site size as 4,500 square feet of land area. The board of review, in the grid analysis, lists the site size as 5,470 square feet of land area. The board of review, in the written analysis of the appellant's comparables, states the subject site contains 4,570 square feet of land area. This minor discrepancy will not affect the decision of the Property Tax Appeal Board.

and one-car garages. Two comparables have unfinished basements and one has no basement. The comparables sold from January 2016 through March 2017 for prices ranging from \$20,000 to \$27,000 or from \$17.38 to \$34.26 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total 2016 assessment be reduced to \$3,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,399. The subject's assessment reflects a market value of \$25,283 or \$31.88 per square foot of living area, including land, when using the 2016 three-year average median level of assessment for Stephenson County of 33.22% as determined by the Illinois Department of Revenue.

With regard to the appellant's evidence, the board of review cited various differences between the appellant's comparables and the board of review information on the same properties.

In support of its contention of the correct assessment, the board of review submitted information on three sales comparables located between 10 and 13 blocks from the subject. The comparables are described as 1-story brick or frame dwellings built between 1943 and 1953 that range in size from 746 to 1,102 square feet of living area. The comparables feature unfinished basements and 1-car garages. Two comparables have central air conditioning. The comparables sold in September 2014 and January 2015 for prices ranging from \$29,000 to \$45,000 or from \$37.53 to \$40.83 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The Board gives less weight to the appellant's comparable #2 and board of review comparable #2 based on sale dates not proximate in time to the subject's assessment date of January 1, 2016. The Board also gave less weight to appellant's comparable #3 based on distance from the subject of 3.8 miles and lack of a basement. Although none of the remaining comparables were located in close proximity to the subject, the Board finds appellant's comparable #1 and board of review comparables #1 and #3 most similar to the subject in age, style, dwelling size and most features. They sold proximate in time to the subject's assessment date for prices ranging from \$27,000 to \$45,000 or from \$34.26 to \$40.83 per square foot of living area including land. The subject's assessment reflects a market value of \$25,283 or \$31.88 per square foot of living area, including land, which is below the range established by the best comparables in the record on both a per square foot basis as well as a total market value basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Based on this market value evidence, the Board finds the appellant did not prove by a

preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



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Member

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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 18, 2020



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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